WHAT IS CLAIMED IS:

- 1. A power MOSFET, comprising:
- a low resistive semiconductor substrate of a first conductivity type having a first main surface and a second main surface opposing to each other;
- a drift layer of the first conductivity type formed on the first main surface of the semiconductor substrate:
- a high resistive epitaxial layer of the first conductivity type formed on the drift layer;

trenches formed in the epitaxial layer and the drift layer to extend from a surface of the epitaxial layer into the drift layer;

gate electrodes buried in the trenches with gate insulating films interposed between walls of the trenches and the gate electrodes;

low resistive source layers of the first conductivity type formed in a surface region of the epitaxial layer adjacent to the gate insulating films;

- a base layer of a second conductivity type formed in the surface region of the epitaxial layer;
- a source electrode electrically connected to the source layers and the base layer; and
- a drain electrode electrically connected to the second main surface of the semiconductor substrate, wherein

the epitaxial layer intervening between

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the trenches is depleted in a case where no voltage is applied between the source electrode and the gate electrodes.

The power MOSFET according to claim 1, wherein the semiconductor substrate is a silicon substrate, and

the drift layer is formed to satisfy a relational expression: t < VB/3 \times 10^5 V/cm,

where the thickness of the drift layer is t, a breakdown voltage of the power MOSFET is VB, and breakdown critical electric field of silicon is 3×10^5 V/cm.

- 3. The power MOSFET according to claim 1, wherein a width of the epitaxial layer intervening between the trenches is set at 0.8 μm or less.
- 4. The power MOSFET according to claim 2, wherein the width of the epitaxial layer intervening between the trenches is set at 0.8 µm or less.
- 5. The power MOSFET according to claim 1, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at $1 \times 10^{15}/\mathrm{cm}^3$ or less.
 - 6. The power MOSFET according to claim 2, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at $1\,\times\,10^{15}/\text{cm}^3\text{ or less.}$
 - 7. The power MOSFET according to claim 3, wherein

an impurity concentration of the epitaxial layer intervening between the trenches is set at $1\,\times\,10^{15}/\text{cm}^3$ or less

- 8. The power MOSFET according to claim 4, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at $1\,\times\,10^{15}/\text{cm}^3\text{ or less.}$
- 9. The power MOSFET according to claim 1, wherein the trenches are formed to extend from the surface of the epitaxial layer to the semiconductor substrate.
 - 10. A power MOSFET, comprising:

a low resistive semiconductor substrate of a first conductivity type having a first main surface and a second main surface opposing to each other;

a high resistive epitaxial layer of the first conductivity type formed on the first main surface of the semiconductor substrate:

trenches formed to extend from a surface of the epitaxial layer to the semiconductor substrate;

gate electrodes buried in the trenches with gate insulating films interposed between the gate electrodes and walls of the trenches:

low resistive source layers of the first conductivity type formed in a surface region of the epitaxial layer adjacent to the gate insulating films;

a base layer of a second conductivity type formed in the surface region of the epitaxial layer;

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a source electrode electrically connected to the source layer and the base layer; and

a drain layer electrically connected to the second main surface of the semiconductor substrate, wherein

the epitaxial layer intervening between the trenches is in a state of being depleted in a case where 0 volt is applied between the source electrode and the gate electrodes.

- 11. The power MOSFET according to claim 10, wherein a width of the epitaxial layer intervening between the trenches is set at 0.8 μ m or less.
- 12. The power MOSFET according to claim 10, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at $1 \times 10^{15}/\text{cm}^3$ or less.
- 13. The power MOSFET according to claim 11, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at $1 \times 10^{15}/\text{cm}^3$ or less.
- 20 14. A power MOSFET, comprising:
 - a low resistive semiconductor substrate of a first conductivity type having a first main surface and a second main surface opposing to each other;
 - a drift layer of the first conductivity type formed on the first main surface of the semiconductor substrate;
 - a high resistive epitaxial layer of the first

conductivity type formed on the drift layer;

trenches formed to extend from a surface of the epitaxial layer into the semiconductor substrate;

gate electrodes buried in the trenches with gate insulating films interposed between the gate electrodes and walls of the trenches;

low resistive source layers of the first conductivity type formed in a surface region of the epitaxial layer adjacent to the gate insulating films;

a base layer of a second conductivity type formed in the surface region of the epitaxial layer;

a source electrode electrically connected to the source layers and the base layer; and

a drain electrode electrically connected to the second main surface of the semiconductor substrate, wherein

the epitaxial layer intervening between the trenches is depleted in a case where 0 volt is applied between the source electrode and the gate electrodes, and the thickness of a part in the gate insulating films corresponding to the epitaxial layer is thinner than the other parts thereof.

- 15. The power MOSFET according to claim 14, wherein an impurity concentration of the drift layer on a side of the drain electrode is higher than that of a side of the source electrode.
 - 16. The power MOSFET according to claim 14,

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wherein the impurity concentration of the drift layer is 1 \times 10¹⁶/cm³ to 7 \times 10¹⁶/cm³ on the side of the source electrode, and 1 \times 10¹⁷/cm³ to 3 \times 10¹⁷/cm³ on the side of the drain electrode.

17. The power MOSFET according to claim 14, wherein

 $\label{eq:conductor} \mbox{ the semiconductor substrate is a silicon} \\ \mbox{ substrate, and } \\$

the drift layer is formed to satisfy a relational expression: t < VB/3 \times 10 5 V/cm,

where the thickness of the drift layer is t, a breakdown voltage of the power MOSFET is VB, and a breakdown critical electric field of silicon is 3×10^5 V/cm.

18. The power MOSFET according to claim 15, wherein $\ensuremath{\text{NOSFET}}$

the semiconductor substrate is a silicon substrate, and

the drift layer is formed to satisfy a relational expression: $t < VB/3 \times 10^5 \ V/cm$.

where the thickness of the drift layer is t, a breakdown voltage of the power MOSFET is VB, and a breakdown critical electric field of silicon is $3 \times 10^5 \text{ V/cm}$.

19. The power MOSFET according to claim 16, wherein

the semiconductor substrate is a silicon

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substrate, and

the drift layer is formed to satisfy a relational expression: t < VB/3 \times 10^5 V/cm,

where the thickness of the drift layer is t, a breakdown voltage of the power MOSFET is VB, and a breakdown critical electric field of silicon is $3 \times 10^5 \ \rm V/cm$.

- 20. The power MOSFET according to claim 14, wherein a width of the epitaxial layer intervening between the trenches is set at 0.8 μm or less.
- 21. The power MOSFET according to claim 15, wherein a width of the epitaxial layer intervening between the trenches is set at 0.8 μ m or less.
- 22. The power MOSFET according to claim 16, wherein a width of the epitaxial layer intervening between the trenches is set at 0.8 μ m or less.
- 23. The power MOSFET according to claim 17, wherein a width of the epitaxial layer intervening between the trenches is set at 0.8 μm or less.
- 24. The power MOSFET according to claim 18, wherein a width of the epitaxial layer intervening between the trenches is set at 0.8 μ m or less.
- 25. The power MOSFET according to claim 19, wherein a width of the epitaxial layer intervening between the trenches is set at 0.8 μ m or less.
- 26. The power MOSFET according to claim 14, wherein an impurity concentration of the epitaxial

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layer intervening between the trenches is set at 1 \times 10¹⁵/cm³ or less.

- 27. The power MOSFET according to claim 15, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at 1 \times 10¹⁵/cm³ or less.
- 28. The power MOSFET according to claim 16, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at 1 \times 10¹⁵/cm³ or less.
- 29. The power MOSFET according to claim 17, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at $1 \times 10^{15}/\text{cm}^3$ or less.
- 30. The power MOSFET according to claim 20, wherein an impurity concentration of the epitaxial layer intervening between the trenches is set at 1 \times 10¹⁵/cm³ or less.